

Assembly Bill No. 2551

CHAPTER 1130

An act to add Section 6077 to the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 30, 1996. Filed
with Secretary of State September 30, 1996.]

LEGISLATIVE COUNSEL'S DIGEST

AB 2551, Cannella. Sales and use taxes: permits: florists.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property and requires every person desiring to engage in or conduct business as a seller within this state to obtain a seller's permit from the State Board of Equalization.

This bill would impose a specified penalty on any retail florist who fails to obtain a permit before engaging in or conducting business as a seller, as specified. The bill would also require specified mobile retail florists to have a copy of the permit at each sales location in the possession of a person operating at that location.

The people of the State of California do enact as follows:

SECTION 1. Section 6077 is added to the Revenue and Taxation Code, to read:

6077. (a) Any retail florist who fails to obtain a permit before engaging in or conducting business as a seller shall, in addition to any other applicable penalty, pay a penalty of five hundred dollars (\$500).

(b) Every mobile retail florist shall have a copy of the permit at each sales location which shall be in the possession of a person operating at that location.

(c) For purposes of this section:

(1) "Retail florist" means any person selling any flowers, potted hornamental plants, floral arrangements, floral bouquets, wreaths, or any similar products at retail. "Retail florist" does not include any flower or ornamental plant grower who sells his or her own products.

(2) "Mobile retail florist" means any retail florist who does not sell from a structure or retail shop, including, but not limited to, a florist who sells from a vehicle, pushcart, wagon, or other portable method, or who sells at a swap meet, flea market, or similar transient location.

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